

House _____ Amendment NO. _____

Offered By

1 AMEND Senate Substitute for Senate Committee Substitute for Senate Bill No. 87, Page 1, in the
2 Title, Line 3, by deleting "audits of"; and

3
4 Further amend said bill, Section 29.230, Page 3, Line 68, by inserting the following after all of said
5 line:

6 "52.260. The collector in counties not having township organization shall collect on behalf
7 of the county the following fees for collecting all state, county, bridge, road, school, back and
8 delinquent, and all other local taxes, including merchants', manufacturers' and liquor and beer
9 licenses, other than ditch and levee taxes, and the fees collected shall be deposited in the county
10 general fund:

11 (1) In all counties wherein the total amount levied for any one year exceeds two hundred and
12 fifty thousand dollars and is less than three hundred and fifty thousand dollars, a fee of two and
13 one-half percent on the amount collected;

14 (2) In all counties wherein the total amount levied for any one year exceeds three hundred
15 and fifty thousand dollars and is less than [two] three million dollars, a fee of two and one-half
16 percent on the first three hundred and fifty thousand dollars collected and one percent on whatever
17 amount may be collected over three hundred and fifty thousand dollars;

18 (3) In all counties wherein the total amount levied for any one year exceeds [two] three
19 million dollars, a fee of one percent on the amounts collected.

20 65.620. 1. Whenever any county abolishes township organization the county treasurer and
21 ex officio collector shall immediately settle his accounts as treasurer with the county commission and
22 shall thereafter perform all duties, exercise all powers, have all rights and be subject to all liabilities
23 imposed and conferred upon the county collector of revenue under chapter 52 until the first Monday
24 in March after the general election next following the abolishment of township organization and until
25 a collector of revenue for the county is elected and qualified. The person elected collector at the
26 general election as aforesaid, if that election is not one for collector of revenue under chapter 52,
27 shall serve until the first Monday in March following the election and qualification of a collector of
28 revenue under chapter 52. Upon abolition of township organization a county treasurer shall be
29 appointed to serve until the expiration of the term of such officer pursuant to chapter 54.

30 2. Upon abolition of township organization, title to all property of all kinds theretofore
31 owned by the several townships of the county shall vest in the county and the county shall be liable
32 for all outstanding obligations and liabilities of the several townships.

33 3. The terms of office of all township officers shall expire on the abolition of township
34 organization and the township trustee of each township shall immediately settle his accounts with the
35 county clerk and all township officers shall promptly deliver to the appropriate county officers, as
36 directed by the county commission, all books, papers, records and property pertaining to their

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1 offices.

2 4. For a period of one calendar year following the abolition of the townships or until the
 3 voters of the county have approved a tax levy for road and bridge purposes, whichever occurs first,
 4 the county collector shall continue to collect a property tax on a county-wide basis in an amount
 5 equal to the tax levied by the township that had the lowest total tax rate in the county immediately
 6 prior to the abolishment of the townships. The continued collection of the tax shall be considered a
 7 continuation of an existing tax and shall not be considered a new tax levy.

8 72.418. 1. Notwithstanding any other provision of law to the contrary, no new city created
 9 pursuant to sections 72.400 to 72.423 shall establish a municipal fire department to provide fire
 10 protection services, including emergency medical services, if such city formerly consisted of
 11 unincorporated areas in the county or municipalities in the county, or both, which are provided fire
 12 protection services and emergency medical services by one or more fire protection districts. Such
 13 fire protection districts shall continue to provide services to the area comprising the new city and
 14 may levy and collect taxes the same as such districts had prior to the creation of such new city.

15 2. Fire protection districts serving the area included within any annexation by a city having a
 16 fire department, including simplified boundary changes, shall continue to provide fire protection
 17 services, including emergency medical services to such area.

18 3. Notwithstanding any other provision of law to the contrary, beginning January 1, 2016,
 19 any fire protection districts serving the area included within any annexation by a city having a fire
 20 department, including simplified boundary changes, which annexation is not completed by August
 21 28, 2015, shall continue to levy and collect taxes the same as such districts had prior to the
 22 annexation. The annexing city shall not levy or collect any property taxes on the annexed property
 23 relating to fire protection or emergency medical services.

24 4. Notwithstanding any other provision of law to the contrary, for any fire protection districts
 25 serving the area included within any annexation by a city having a fire department, including
 26 simplified boundary changes, which annexation has been completed by August 28, 2015:

27 (1) Beginning January 1, 2016:

28 (a) The annexing city shall pay annually to the fire protection district an amount equal to
 29 eighty percent of that which the fire protection district would have levied on all taxable property
 30 within the annexed area. [Such annexed area shall not be subject to taxation for any purpose
 31 thereafter by the fire protection district except for bonded indebtedness by the fire protection district
 32 which existed prior to the annexation.] The amount to be paid annually by the municipality to the
 33 fire protection district pursuant hereto shall be eighty percent of [a] the sum equal to the annual
 34 assessed value multiplied by the annual tax rate as certified by the fire protection district to the
 35 municipality, including any portion of the tax created for emergency medical service provided by the
 36 district, per one hundred dollars of assessed value in such area. The tax rate so computed shall
 37 include any tax on bonded indebtedness incurred subsequent to such annexation, but shall not
 38 include any portion of the tax rate for bonded indebtedness incurred prior to such annexation. The
 39 annexing city shall not levy or collect any property taxes on the annexed property relating to fire
 40 protection or emergency medical services.

41 (b) The annexed area shall be subject to taxation by the fire protection district for twenty
 42 percent of the sum equal to the annual assessed value multiplied by the annual tax rate as certified by
 43 the fire protection district to the municipality, including any portion of the tax created for emergency
 44 medical service provided by the district, per one hundred dollars of assessed value in such area. The
 45 tax rate so computed shall include any tax on bonded indebtedness incurred subsequent to such
 46 annexation. Additionally, the annexed area shall be subject to taxation by the fire protection district
 47 for bonded indebtedness by the fire protection district which existed prior to the annexation.

48 (2) Beginning January 1, 2017:

1 (a) The annexing city shall pay annually to the fire protection district an amount equal to
2 sixty percent of that which the fire protection district would have levied on all taxable property
3 within the annexed area. The amount to be paid annually by the municipality to the fire protection
4 district pursuant hereto shall be sixty percent of [a] the sum equal to the annual assessed value
5 multiplied by the annual tax rate as certified by the fire protection district to the municipality,
6 including any portion of the tax created for emergency medical service provided by the district, per
7 one hundred dollars of assessed value in such area. The tax rate so computed shall include any tax
8 on bonded indebtedness incurred subsequent to such annexation, but shall not include any portion of
9 the tax rate for bonded indebtedness incurred prior to such annexation. The annexing city shall not
10 levy or collect any property taxes on the annexed property relating to fire protection or emergency
11 medical services.

12 (b) The annexed area shall be subject to taxation by the fire protection district for forty
13 percent of the sum equal to the annual assessed value multiplied by the annual tax rate as certified by
14 the fire protection district to the municipality, including any portion of the tax created for emergency
15 medical service provided by the district, per one hundred dollars of assessed value in such area. The
16 tax rate so computed shall include any tax on bonded indebtedness incurred subsequent to such
17 annexation. Additionally, the annexed area shall be subject to taxation by the fire protection district
18 for bonded indebtedness by the fire protection district which existed prior to the annexation.

19 (3) Beginning January 1, 2018:

20 (a) The annexing city shall pay annually to the fire protection district an amount equal to
21 forty percent of that which the fire protection district would have levied on all taxable property
22 within the annexed area. The amount to be paid annually by the municipality to the fire protection
23 district pursuant hereto shall be forty percent of [a] the sum equal to the annual assessed value
24 multiplied by the annual tax rate as certified by the fire protection district to the municipality,
25 including any portion of the tax created for emergency medical service provided by the district, per
26 one hundred dollars of assessed value in such area. The tax rate so computed shall include any tax
27 on bonded indebtedness incurred subsequent to such annexation, but shall not include any portion of
28 the tax rate for bonded indebtedness incurred prior to such annexation. The annexing city shall not
29 levy or collect any property taxes on the annexed property relating to fire protection or emergency
30 medical services.

31 (b) The annexed area shall be subject to taxation by the fire protection district for sixty
32 percent of the sum equal to the annual assessed value multiplied by the annual tax rate as certified by
33 the fire protection district to the municipality, including any portion of the tax created for emergency
34 medical service provided by the district, per one hundred dollars of assessed value in such area. The
35 tax rate so computed shall include any tax on bonded indebtedness incurred subsequent to such
36 annexation. Additionally, the annexed area shall be subject to taxation by the fire protection district
37 for bonded indebtedness by the fire protection district which existed prior to the annexation.

38 (4) Beginning January 1, 2019:

39 (a) The annexing city shall pay annually to the fire protection district an amount equal to
40 twenty percent of that which the fire protection district would have levied on all taxable property
41 within the annexed area. The amount to be paid annually by the municipality to the fire protection
42 district pursuant hereto shall be twenty percent of [a] the sum equal to the annual assessed value
43 multiplied by the annual tax rate as certified by the fire protection district to the municipality,
44 including any portion of the tax created for emergency medical service provided by the district, per
45 one hundred dollars of assessed value in such area. The tax rate so computed shall include any tax
46 on bonded indebtedness incurred subsequent to such annexation, but shall not include any portion of
47 the tax rate for bonded indebtedness incurred prior to such annexation. The annexing city shall not
48 levy or collect any property taxes on the annexed property relating to fire protection or emergency

1 medical services.

2 (b) The annexed area shall be subject to taxation by the fire protection district for eighty
 3 percent of the sum equal to the annual assessed value multiplied by the annual tax rate as certified by
 4 the fire protection district to the municipality, including any portion of the tax created for emergency
 5 medical service provided by the district, per one hundred dollars of assessed value in such area. The
 6 tax rate so computed shall include any tax on bonded indebtedness incurred subsequent to such
 7 annexation. Additionally, the annexed area shall be subject to taxation by the fire protection district
 8 for bonded indebtedness by the fire protection district which existed prior to the annexation.

9 (5) Beginning January 1, 2020, and thereafter, the annexed area shall be subject to taxation
 10 by the fire protection district for all taxes levied, including bonded indebtedness prior to and after
 11 annexation. The annexing city shall not levy or collect any property taxes on the annexed property
 12 relating to fire protection or emergency medical services.

13 5. Notwithstanding any other provision of law to the contrary, the residents of an area
 14 annexed on or after May 26, 1994, may vote in all fire protection district elections and may be
 15 elected to the fire protection district board of directors.

16 [3.] 6. The fire protection district may approve or reject any proposal for the provision of fire
 17 protection and emergency medical services by a city.

18 7. Notwithstanding any other provision of law to the contrary, if, after the effective date of
 19 this section, litigation is filed concerning the validity or constitutionality of subsections 3 and 4 of
 20 this section, the annexing city shall continue to pay to the fire protection district the amount required
 21 to be paid by the annexing city under subsection 3 or subsection 4 of this section.

22 94.902. 1. The governing [body] bodies of the following cities may impose a tax as
 23 provided in this section:

24 (1) Any city of the third classification with more than twenty-six thousand three hundred but
 25 less than twenty-six thousand seven hundred inhabitants[, or] ;

26 (2) Any city of the fourth classification with more than thirty thousand three hundred but
 27 fewer than thirty thousand seven hundred inhabitants[, or] ;

28 (3) Any city of the fourth classification with more than twenty-four thousand eight hundred
 29 but fewer than twenty-five thousand inhabitants[.];

30 (4) Any special charter city with more than twenty-nine thousand but fewer than thirty-two
 31 thousand inhabitants; or

32 (5) Any city of the third classification with more than four thousand but fewer than four
 33 thousand five hundred inhabitants and located in any county of the first classification with more than
 34 two hundred thousand but fewer than two hundred sixty thousand inhabitants.

35 2. The governing body of any city listed in subsection 1 of this section may impose, by order
 36 or ordinance, a sales tax on all retail sales made in the city which are subject to taxation under
 37 chapter 144. The tax authorized in this section may be imposed in an amount of up to one-half of
 38 one percent, and shall be imposed solely for the purpose of improving the public safety for such city,
 39 including but not limited to expenditures on equipment, city employee salaries and benefits, and
 40 facilities for police, fire and emergency medical providers. The tax authorized in this section shall
 41 be in addition to all other sales taxes imposed by law, and shall be stated separately from all other
 42 charges and taxes. The order or ordinance imposing a sales tax under this section shall not become
 43 effective unless the governing body of the city submits to the voters residing within the city, at a
 44 county or state general, primary, or special election, a proposal to authorize the governing body of
 45 the city to impose a tax under this section.

46 [2.] 3. The ballot of submission for the tax authorized in this section shall be in substantially
 47 the following form:

48 Shall the city of (city's name) impose a citywide sales tax at a rate

1 of (insert rate of percent) percent for the purpose of improving the public safety of the city?

2 ☐ YES ☐ NO

3 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to
4 the question, place an "X" in the box opposite "NO".

5 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
6 the proposal, then the ordinance or order and any amendments to the order or ordinance shall
7 become effective on the first day of the second calendar quarter after the director of revenue receives
8 notice of the adoption of the sales tax. If a majority of the votes cast on the proposal by the qualified
9 voters voting thereon are opposed to the proposal, then the tax shall not become effective unless the
10 proposal is resubmitted under this section to the qualified voters and such proposal is approved by a
11 majority of the qualified voters voting on the proposal. However, in no event shall a proposal under
12 this section be submitted to the voters sooner than twelve months from the date of the last proposal
13 under this section.

14 [3.] 4. Any sales tax imposed under this section shall be administered, collected, enforced,
15 and operated as required in section 32.087. All sales taxes collected by the director of the
16 department of revenue under this section on behalf of any city, less one percent for cost of collection
17 which shall be deposited in the state's general revenue fund after payment of premiums for surety
18 bonds as provided in section 32.087, shall be deposited in a special trust fund, which is hereby
19 created in the state treasury, to be known as the "City Public Safety Sales Tax Trust Fund". The
20 moneys in the trust fund shall not be deemed to be state funds and shall not be commingled with any
21 funds of the state. The provisions of section 33.080 to the contrary notwithstanding, money in this
22 fund shall not be transferred and placed to the credit of the general revenue fund. The director shall
23 keep accurate records of the amount of money in the trust fund and which was collected in each city
24 imposing a sales tax under this section, and the records shall be open to the inspection of officers of
25 the city and the public. Not later than the tenth day of each month the director shall distribute all
26 moneys deposited in the trust fund during the preceding month to the city which levied the tax. Such
27 funds shall be deposited with the city treasurer of each such city, and all expenditures of funds
28 arising from the trust fund shall be by an appropriation act to be enacted by the governing body of
29 each such city. Expenditures may be made from the fund for any functions authorized in the
30 ordinance or order adopted by the governing body submitting the tax to the voters. If the tax is
31 repealed, all funds remaining in the special trust fund shall continue to be used solely for the
32 designated purposes. Any funds in the special trust fund which are not needed for current
33 expenditures shall be invested in the same manner as other funds are invested. Any interest and
34 moneys earned on such investments shall be credited to the fund.

35 [4.] 5. The director of the department of revenue may authorize the state treasurer to make
36 refunds from the amounts in the trust fund and credited to any city for erroneous payments and
37 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such
38 cities. If any city abolishes the tax, the city shall notify the director of the action at least ninety days
39 before the effective date of the repeal, and the director may order retention in the trust fund, for a
40 period of one year, of two percent of the amount collected after receipt of such notice to cover
41 possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to
42 the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax
43 in such city, the director shall remit the balance in the account to the city and close the account of
44 that city. The director shall notify each city of each instance of any amount refunded or any check
45 redeemed from receipts due the city.

46 [5.] 6. The governing body of any city that has adopted the sales tax authorized in this
47 section may submit the question of repeal of the tax to the voters on any date available for elections
48 for the city. The ballot of submission shall be in substantially the following form:

1 Shall (insert the name of the city) repeal the sales tax imposed
 2 at a rate of (insert rate of percent) percent for the purpose of improving the public safety of
 3 the city?

4 [] YES [] NO

5 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
 6 effective on December thirty-first of the calendar year in which such repeal was approved. If a
 7 majority of the votes cast on the question by the qualified voters voting thereon are opposed to the
 8 repeal, then the sales tax authorized in this section shall remain effective until the question is
 9 resubmitted under this section to the qualified voters, and the repeal is approved by a majority of the
 10 qualified voters voting on the question.

11 [6.] 7. Whenever the governing body of any city that has adopted the sales tax authorized in
 12 this section receives a petition, signed by ten percent of the registered voters of the city voting in the
 13 last gubernatorial election, calling for an election to repeal the sales tax imposed under this section,
 14 the governing body shall submit to the voters of the city a proposal to repeal the tax. If a majority of
 15 the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that
 16 repeal shall become effective on December thirty-first of the calendar year in which such repeal was
 17 approved. If a majority of the votes cast on the question by the qualified voters voting thereon are
 18 opposed to the repeal, then the tax shall remain effective until the question is resubmitted under this
 19 section to the qualified voters and the repeal is approved by a majority of the qualified voters voting
 20 on the question.

21 [7.] 8. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall
 22 apply to the tax imposed under this section.

23 108.280. 1. Nothing contained in sections 108.240 to 108.300 shall prevent any county
 24 commission, city council, board of aldermen, board of trustees of any incorporated village, board of
 25 directors of any school district, board of supervisors of any drainage or levee district, or board of
 26 commissioners of any special road district, or other authority from levying a larger tax for the
 27 payment of maturing bonds[, or from applying other means to such purpose] . Except as provided in
 28 subsection 2 of this section, the levy rate shall be set at the rate needed to meet the obligation of the
 29 bond payment and may be adjusted solely to meet such obligation. It shall be the duty of the
 30 treasurer of such county, city, village, township, school district, drainage district or levee district,
 31 special or common road district, to certify, at least once in every fiscal year, to the state auditor the
 32 several amounts and numbers of bonds and coupons by him or through him redeemed, of his
 33 respective county, city, village, township, school district, drainage district, levee district, common or
 34 special road district, as the case may be, and he shall return such bonds and coupons, properly
 35 cancelled, to prevent their reissue, to the maker thereof, and the state shall not be deemed in any
 36 manner liable on account of any such bonds or coupons.

37 2. Notwithstanding the provisions of subsection 1 of this section, the levy rate set by any
 38 drainage or levee district for the payment of bonds shall be set at a rate determined by the board of
 39 supervisors in accordance with the provisions of chapters 242, 245, and 246.

40 221.407. 1. The commission of any regional jail district may impose, by order, a sales tax in
 41 the amount of one-eighth of one percent, one-fourth of one percent, three-eighths of one percent, or
 42 one-half of one percent on all retail sales made in such region which are subject to taxation pursuant
 43 to the provisions of sections 144.010 to 144.525 for the purpose of providing jail services and court
 44 facilities and equipment for such region. The tax authorized by this section shall be in addition to
 45 any and all other sales taxes allowed by law, except that no order imposing a sales tax pursuant to
 46 this section shall be effective unless the commission submits to the voters of the district, on any
 47 election date authorized in chapter 115, a proposal to authorize the commission to impose a tax.

48 2. The ballot of submission shall contain, but need not be limited to, the following language:

1 Shall the regional jail district of (counties' names) impose a region-wide sales
 2 tax of (insert amount) for the purpose of providing jail services and court facilities and
 3 equipment for the region?

4 ☐ YES ☐ NO

5 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the
 6 question, place an "X" in the box opposite "No".

7
 8 If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon are
 9 in favor of the proposal, then the order and any amendment to such order shall be in effect on the
 10 first day of the second quarter immediately following the election approving the proposal. If the
 11 proposal receives less than the required majority, the commission shall have no power to impose the
 12 sales tax authorized pursuant to this section unless and until the commission shall again have
 13 submitted another proposal to authorize the commission to impose the sales tax authorized by this
 14 section and such proposal is approved by the required majority of the qualified voters of the district
 15 voting on such proposal; however, in no event shall a proposal pursuant to this section be submitted
 16 to the voters sooner than twelve months from the date of the last submission of a proposal pursuant
 17 to this section.

18 3. All revenue received by a district from the tax authorized pursuant to this section shall be
 19 deposited in a special trust fund and shall be used solely for providing jail services and court
 20 facilities and equipment for such district for so long as the tax shall remain in effect.

21 4. Once the tax authorized by this section is abolished or terminated by any means, all funds
 22 remaining in the special trust fund shall be used solely for providing jail services and court facilities
 23 and equipment for the district. Any funds in such special trust fund which are not needed for current
 24 expenditures may be invested by the commission in accordance with applicable laws relating to the
 25 investment of other county funds.

26 5. All sales taxes collected by the director of revenue pursuant to this section on behalf of
 27 any district, less one percent for cost of collection which shall be deposited in the state's general
 28 revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be
 29 deposited in a special trust fund, which is hereby created, to be known as the "Regional Jail District
 30 Sales Tax Trust Fund". The moneys in the regional jail district sales tax trust fund shall not be
 31 deemed to be state funds and shall not be commingled with any funds of the state. The director of
 32 revenue shall keep accurate records of the amount of money in the trust fund which was collected in
 33 each district imposing a sales tax pursuant to this section, and the records shall be open to the
 34 inspection of officers of each member county and the public. Not later than the tenth day of each
 35 month the director of revenue shall distribute all moneys deposited in the trust fund during the
 36 preceding month to the district which levied the tax. Such funds shall be deposited with the treasurer
 37 of each such district, and all expenditures of funds arising from the regional jail district sales tax trust
 38 fund shall be paid pursuant to an appropriation adopted by the commission and shall be approved by
 39 the commission. Expenditures may be made from the fund for any function authorized in the order
 40 adopted by the commission submitting the regional jail district tax to the voters.

41 6. The director of revenue may [authorize the state treasurer to] make refunds from the
 42 amounts in the trust fund and credited to any district for erroneous payments and overpayments
 43 made, and may redeem dishonored checks and drafts deposited to the credit of such districts. If any
 44 district abolishes the tax, the commission shall notify the director of revenue of the action at least
 45 ninety days prior to the effective date of the repeal, and the director of revenue may order retention
 46 in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such
 47 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and
 48 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of

1 abolition of the tax in such district, the director of revenue shall remit the balance in the account to
2 the district and close the account of that district. The director of revenue shall notify each district in
3 each instance of any amount refunded or any check redeemed from receipts due the district.

4 7. Except as provided in this section, all provisions of sections 32.085 and 32.087 shall apply
5 to the tax imposed pursuant to this section.

6 8. The provisions of this section shall expire September 30, [2015] 2027.

7 321.322. 1. If any property located within the boundaries of a fire protection district shall be
8 included within a city having a population of at least two thousand five hundred but not more than
9 sixty-five thousand which is not wholly within the fire protection district and which maintains a city
10 fire department, then upon the date of actual inclusion of the property within the city, as determined
11 by the annexation process, the city shall within sixty days assume by contract with the fire protection
12 district all responsibility for payment in a lump sum or in installments an amount mutually agreed
13 upon by the fire protection district and the city for the city to cover all obligations of the fire
14 protection district to the area included within the city, and thereupon the fire protection district shall
15 convey to the city the title, free and clear of all liens or encumbrances of any kind or nature, any such
16 tangible real and personal property of the fire protection district as may be agreed upon, which is
17 located within the part of the fire protection district located within the corporate limits of the city
18 with full power in the city to use and dispose of such tangible real and personal property as the city
19 deems best in the public interest, and the fire protection district shall no longer levy and collect any
20 tax upon the property included within the corporate limits of the city; except that, if the city and the
21 fire protection district cannot mutually agree to such an arrangement, then the city shall assume
22 responsibility for fire protection in the annexed area on or before January first of the third calendar
23 year following the actual inclusion of the property within the city, as determined by the annexation
24 process, and furthermore the fire protection district shall not levy and collect any tax upon that
25 property included within the corporate limits of the city after the date of inclusion of that property:

26 (1) On or before January first of the second calendar year occurring after the date on which
27 the property was included within the city, the city shall pay to the fire protection district a fee equal
28 to the amount of revenue which would have been generated during the previous calendar year by the
29 fire protection district tax on the property in the area annexed which was formerly a part of the fire
30 protection district;

31 (2) On or before January first of the third calendar year occurring after the date on which the
32 property was included within the city, the city shall pay to the fire protection district a fee equal to
33 four-fifths of the amount of revenue which would have been generated during the previous calendar
34 year by the fire protection district tax on the property in the area annexed which was formerly a part
35 of the fire protection district;

36 (3) On or before January first of the fourth calendar year occurring after the date on which
37 the property was included within the city, the city shall pay to the fire protection district a fee equal
38 to three-fifths of the amount of revenue which would have been generated during the previous
39 calendar year by the fire protection district tax on the property in the area annexed which was
40 formerly a part of the fire protection district;

41 (4) On or before January first of the fifth calendar year occurring after the date on which the
42 property was included within the city, the city shall pay to the fire protection district a fee equal to
43 two-fifths of the amount of revenue which would have been generated during the previous calendar
44 year by the fire protection district tax on the property in the area annexed which was formerly a part
45 of the fire protection district; and

46 (5) On or before January first of the sixth calendar year occurring after the date on which the
47 property was included within the city, the city shall pay to the fire protection district a fee equal to
48 one-fifth of the amount of revenue which would have been generated during the previous calendar

1 year by the fire protection district tax on the property in the area annexed which was formerly a part
2 of the fire protection district.

3
4 Nothing contained in this section shall prohibit the ability of a city to negotiate contracts with a fire
5 protection district for mutually agreeable services. This section shall also apply to those fire
6 protection districts and cities which have not reached agreement on overlapping boundaries previous
7 to August 28, 1990. Such fire protection districts and cities shall be treated as though inclusion of
8 the annexed area took place on December thirty-first immediately following August 28, 1990.

9 2. Any property excluded from a fire protection district by reason of subsection 1 of this
10 section shall be subject to the provisions of section 321.330.

11 3. The provisions of this section shall not apply in any county of the first class having a
12 charter form of government and having a population of over nine hundred thousand inhabitants.

13 4. The provisions of this section shall not apply where the annexing city or town operates a
14 city fire department, is any city of the third classification with more than six thousand but fewer than
15 seven thousand inhabitants and located in any county with a charter form of government and with
16 more than two hundred thousand but fewer than three hundred fifty thousand inhabitants, and is
17 entirely surrounded by a single fire protection district. In such cases, the provision of fire and
18 emergency medical services following annexation shall be governed by subsections 2, 4 and 6 [and
19 3] of section 72.418.

20 Section 1. 1. As used in this section, the following terms shall mean:

21 (1) "Employee", an individual employed in this state by an employer;

22 (2) "Employer", any individual, sole proprietorship, partnership, limited liability company,
23 corporation, or any other entity that is legally doing business in this state; provided, however, that
24 employer shall not include any public employer as defined in section 285.525;

25 (3) "Employment benefits", anything of value that an employee may receive from an
26 employer in addition to wages and salary. The term includes, but is not limited to, health, disability,
27 retirement, profit-sharing, and death benefits; group accidental death and dismemberment benefits;
28 paid or unpaid days off from work for holidays, sick leave, vacation, and personal necessity; and
29 terms of employment, attendance, or leave policies;

30 (4) "Political subdivision", any county, city, town, or village.

31 2. No political subdivision shall establish, mandate, or otherwise require an employer to
32 provide to an employee:

33 (1) A minimum or living wage rate; or

34 (2) Employment benefits;

35
36 that exceed the requirements of federal or state laws, rules, or regulations.

37 3. No political subdivision shall prohibit an employer from inquiring into or considering an
38 applicant for employment's criminal history on an initial employment application.

39 4. The state auditor, when auditing political subdivisions, shall have the authority to verify
40 that the political subdivision is complying with the provisions of this section.

41 Section 2. Notwithstanding any other provision of law to the contrary, the total licenses
42 taxes, including those taxes authorized under sections 94.360 and 94.270, imposed upon hotels and
43 motels by any city may not exceed one-eighth of one percent of the gross revenue of the hotel or
44 motel or the tax rate imposed upon hotels and motels as of May 1, 2015, whichever is greater. This
45 section shall not apply to any tax imposed in compliance with subsection 7 of section 94.270 or

1 imposed under section 92.045.

2 Section 3. Notwithstanding any other provision of law to the contrary, any individual who
3 holds an occupational license issued by the Missouri gaming commission as a unarmed security
4 guard serving on an excursion gambling boat, or a facility adjacent to such boat, shall be exempt
5 from any other political subdivision's licensing requirements for unarmed security guards. This
6 section is intended to preempt the use of multiple standards for regulating unarmed security guards
7 in areas subject to regulation by the Missouri gaming commission and the commission shall have
8 sole authority to license and regulate unarmed security guards on excursion gambling boats and
9 adjacent facilities."; and

10
11 Further amend said bill by amending the title, enacting clause, and intersectional references
12 accordingly.